

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.K.DENESAN

FRIDAY, THE 12TH JANUARY 2007 / 22ND PAUSHA 1928

WP(C).No. 1499 of 2007(C)

PETITIONERS:

1. S. SUBRAMANIAN POTTI, AGED 59 YEARS,
S/O.SUBBARAYAN POTTI, RETD.SALES TAX OFFICER,
1ST CIRCLE, TRIVANDRUM, RESIDING AT ANDOOR MADOM,
KURAKKADA KIZHUVILAM, ATTINGAL, TRIVANDRUM.
2. S. SUBHASH, AGED 56 YEARS,
S/O. SUDARSAN, RETD.SALES TAX OFFICER,
PONKUNNAM, RESIDING AT VASU NIVAS,
CIVIL STATION WARD, ALAPPUZHA-1.

BY ADV. SRI.R.S.KALKURA
SRI.M.S.KALESH
SRI.HARISH GOPINATH
SRI.V.VINAY MENON
SRI.KIRAN SANKAR

RESPONDENTS:

1. STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVT.TAXES DEPARTMESNT,
GOVERNMENT SECRETARIAT, TRIVANDRUM.
2. THE COMMISSIONER OF COMMERCIAL TAXES,
GOVERNMENT OF KERALA, TRIVANDRUM.
3. THE JOINT COMMISSIONER-1,
O/O. THE COMMISSIONER, COMMERCIAL TAXES,
TRIVANDRUM.
4. M. SUKUMARAN, ASSISTANT COMMISSIONER
(TRAINING) CENTRE FOR TAXATION STUDIES,
KAIMANAM, TRIVANDRUM.
5. H. LAILA BEEGUM,
A C (AUDIT ASSESSMENT) O/O.THE DEPUTY
COMMISSIONER (AUDIT & ASSESSMENT)
COMMERCIAL TAXES DEPARTMENT, ERNAKULAM.

6. S. SREEDHARAN, COMMERCIAL TAX OFFICER,
NEYYATTINKARA, THIRUVANANTHAPURAM.

R1 TO R3 BY GOVT. PLEADER MR. P. NANDAKUMAR.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12/01/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

K.K. DENESAN, J.

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W.P. (C) No.1499 OF 2007 C
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Dated this the 12th January, 2007

J U D G M E N T

The petitioners were working as Sales Tax Officers in the Commercial Taxes Department. Ext. P1 provisional seniority list was published calling for objections. They submitted Exts. P2 and P4 objections. It is the contention of the petitioners that those objections were not properly considered and Ext. P11 final seniority list was published on 13-5-2005. The rank and seniority assigned to the petitioners in Ext. P11 are under challenge. They have preferred Exts. P12 and P13 representations invoking Rule 27B of K.S. & S.S.R. Exts. P12 and P13 are pending with the Government. Counsel for the petitioners submits that the petitioners retired from service in the meantime and they did not come to know about the issuance of Ext. P11 for a considerable period of time. They had to go and collect copy of Ext. P11 in order to prefer Exts. P12 and P13. It is therefore contended that the appeals have been preferred within six months from the date of knowledge of the publication of Ext. P11 and

therefore these appeals are within the statutory time limit.

2. I do not think it necessary to decide in this writ petition whether the appeals were filed in time or not. The Government which has to deal with Exts. P12 and P13 and take appropriate decision, shall consider all relevant aspects and pass appropriate orders in accordance with law. If the Government feels that Exts. P12 and P13 are to be considered on merits, notice shall be issued to the petitioners as also to respondents 4 to 6 before passing final orders. Time for compliance is three months from the date of receipt of a copy of the judgment.

The petitioners shall produce a copy of the judgment along with a copy of the writ petition before the 1st respondent for information and compliance.

K.K. DENESAN
JUDGE

jan/